

Form 210A (10/06)

United States Bankruptcy Court

SOUTHERN District Of NEW YORK

In re LEHMAN BROTHERS HOLDINGS,

Case No. 08-13555 (JMP)

TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a).
Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the
transfer, other than for security, of the claim referenced in this evidence and notice.

<u>CVI GVF (Lux) Master S.a.r.l.</u> Name of Transferee	<u>CQS Directional Opportunities</u> <u>Master Fund Limited</u> Name of Transferor
Name and Address where notices to transferee should be sent: <u>c/o CarVal Investors UK Limited</u> <u>Knowle Hill Park</u> <u>Fairmile Lane</u> <u>Cobham</u> <u>Surrey KT11 2PD</u> <u>United Kingdom</u>	Court Claim # (if known): <u>66591</u> Amount of Claim: <u>\$14,917,730.00</u> Date Claim Filed: <u>04/29/2010</u>
Phone: _____ Last Four Digits of Acct #: _____	Phone: _____ Last Four Digits of Acct. #: _____

Name and Address where transferee payments
should be sent (if different from above):

Phone: _____
Last Four Digits of Acct #: _____

I declare under penalty of perjury that the information provided in this notice is true and correct to the
best of my knowledge and belief.

By: /s/ David Short
Transferee/Transferee's Agent

Date: September 7, 2010

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.

EXHIBIT D

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

Ch-11 LEHMAN BROTHERS HOLDINGS, INC.

Debtor

Case No. 08-13555 (JMP)

Chapter 11

**NOTICE OF TRANSFER OF CLAIM
PURSUANT TO RULE 3001(e)**

PLEASE TAKE NOTICE that any and all claims of CQS Directional Opportunities Master Fund Limited ("Assignor") that are scheduled by the Debtor(s) and or filed as an original or amended Proof of Claim against the Debtor(s), including but not limited to the following:


<u>Proof of Claim Amount</u>	<u>Proof of Claim No.</u>
\$14,917,730.00	66591


have been transferred and assigned to CVI GVF (Lux) Master S.a.r.l. ("Assignee"). The signature of Assignor on this document is evidence of the transfer of the claims and all rights thereto.

Assignor hereby waives any notice or hearing requirements imposed by Rule 3001 of the Bankruptcy Rules, and stipulates that an order may be entered recognizing this Assignment as an unconditional assignment and the Assignee herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to the Assignee.

ASSIGNEE: CVI GVF (Lux) Master S.a.r.l.
Address: c/o CarVal Investors UK Limited
Knowle Hill Park
Fairmile Lane
Cobham
Surrey KT11 2PD
United Kingdom
BY CARVAL INVESTORS UK LIMITED

ASSIGNOR: CQS Directional Opportunities
Master Fund Limited
Address: c/o CQS (UK) LLP
Attn: Head of Legal
5th Floor
33 Grosvenor Place
London, SW1X 7HY
United Kingdom

Signature: 
Name: _____
Title: DAVID SHORT
Date: OPERATIONS MANAGER
2nd September 2011

Signature: 
Name: Martin Pagan
Title: Managing Member, CQS (UK) LLP
Date: _____